

BEFORE THE
TENNESSEE STATE BOARD OF EQUALIZATION

In Re: Ann K. Loffel)
District D2, Block 16, Parcel 61C) Shelby County
Residential Property)
Tax year 2005)

PROPOSED DECISION AND ORDER

Statement of the Case

The Shelby County Board of Equalization has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$126,900	\$39,600	\$166,500	\$41,625

On April 4, 2006, the State Board of Equalization received an appeal by the property owner.

The undersigned administrative judge conducted a hearing of this matter on May 31, 2006 in Memphis. The appellant, Ann K. Loeffel, represented herself at the hearing. Staff appraiser Teri Brandon appeared on behalf of the Shelby County Assessor of Property.

Proposed Decision

The 6.27-acre parcel in question is located on Macon Road in Eads, near the Fayette County line. Situated on this land is an old building of little contributory value.¹

After reviewing the entire record in this proceeding, the administrative judge respectfully concludes that the decision of the county board of equalization must be affirmed.²

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of

¹In tax year 2006, the Assessor apparently allocated all but \$800 of the \$166,500 value determined by the county board of equalization to the subject land.

²This expedited decision is issued under authority of Tenn. Code Ann. section 67-5-1505(d).

the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board.

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 7th day of June, 2006.

PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Ann K. Loffel
Tameaka Stanton-Riley, Mgr. Appeals Department, Shelby County Assessor's Office

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